



**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION**

RICHARD BOGGS,
Plaintiff,

vs.

UNITED STATES OF AMERICA,
Defendants.

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CIVIL ACTION NO. 3:18-1915-MGL

**ORDER ADOPTING THE REPORT AND RECOMMENDATIONS
AND GRANTING DEFENDANT’S MOTION TO DISMISS**

Plaintiff Richard Boggs (Boggs) filed this complaint against the United States of America (the U.S.A.) challenging the Internal Revenue Service’s issuance of a “lock-in letter” to his employer to disregard the W-4 form Boggs had submitted. He is self represented.

The matter is before the Court for review of the Report and Recommendation of the United States Magistrate Judge suggesting the U.S.A.’s motion to dismiss be granted under Fed. R. Civ. P. 12(b)(6). The Report was made in accordance with 28 U.S.C. § 636 and Local Civil Rule 73.02 for the District of South Carolina.

The Magistrate Judge makes only a recommendation to this Court. The recommendation has no presumptive weight. The responsibility to make a final determination remains with the Court. *Mathews v. Weber*, 423 U.S. 261, 270 (1976). The Court is charged with making a de novo determination of those portions of the Report to which specific objection is made, and the Court may

accept, reject, or modify, in whole or in part, the recommendation of the Magistrate Judge or recommit the matter with instructions. 28 U.S.C. § 636(b)(1).

The Magistrate Judge filed the Report on December 6, 2018. The Clerk of Court entered Boggs's objections on December 17, 2018, his supplement to his complaint on March 1, 2019, and his supplement to his objections on April 5, 2019.

Boggs's objections are a scattershot collection of case citations, conclusory arguments, and the like. Although he offers few specific objections, in an abundance of caution, the Court has made a de novo review of the entire record and concludes the Magistrate Judge is correct: Boggs has failed to state a claim upon which relief can be granted. Therefore, dismissal of his complaint is appropriate. Because the Court agrees with the Magistrate Judge's well-reasoned opinion, it need not repeat the analysis here.

After a thorough review of the Report and the record in this case pursuant to the standard set forth above, the Court overrules Boggs's objections, adopts the Report, and incorporates it herein. Therefore, it is the judgment of this Court the U.S.A.'s motion to dismiss is **GRANTED** in accordance with Fed. R. Civ. P. 12(b)(6).

To the extent Boggs requests the Court recuse itself from this case, inasmuch as Boggs has failed to demonstrate recusal is appropriate, the request is **DENIED**.

IT IS SO ORDERED.

Signed this 16th day of July, 2019, in Columbia, South Carolina.

/s/ Mary Geiger Lewis
MARY GEIGER LEWIS
UNITED STATES DISTRICT JUDGE

NOTICE OF RIGHT TO APPEAL

Boggs is hereby notified of the right to appeal this Order within sixty days from the date of this Order in accordance with the Federal Rules of Appellate Procedure.